



Department of Local Government Finance

2011 Levy Freeze Certification

County: Carroll

IC 6-3.5-1.5(a)

*IC 6-3.5-1.1-24(g) for CAGIT
IC 6-3.5-6-30(g) for COIT*

Levy Freeze

Amount: This represents the full growth in max levies since the adoption of the levy freeze rate.

Levy Freeze

Distribution: This represents the unit's share of the actual dollars raised by the levy freeze rate adopted for 2011.

Unit Code Unit Name

**Max Levy
Type**

**LOIT
Equivalency
Rate¹**

Difference²

0810000	CARROLL COUNTY	General Unit	426,281	0.0431	305,350	(120,931)
0820001	ADAMS TOWNSHIP	Township Fire	676	0.0025	484	(192)
0820001	ADAMS TOWNSHIP	General Unit	619	0.0023	443	(176)
0820002	BURLINGTON TOWNSHIP	Township Fire	3,052	0.0051	2,186	(866)
0820002	BURLINGTON TOWNSHIP	General Unit	8,614	0.0116	6,170	(2,444)
0820003	CARROLLTON TOWNSHIP	Township Fire	643	0.0015	460	(183)
0820003	CARROLLTON TOWNSHIP	General Unit	1,113	0.0025	797	(316)
0820004	CLAY TOWNSHIP	Township Fire	1,542	0.0029	1,105	(437)
0820004	CLAY TOWNSHIP	General Unit	1,673	0.0031	1,199	(474)
0820005	DEER CREEK TOWNSHIP*	Township Fire	0	0.0000	0	0
0820005	DEER CREEK TOWNSHIP	General Unit	8,318	0.0052	5,958	(2,360)
0820006	DEMOCRAT TOWNSHIP	Township Fire	2,509	0.0048	1,797	(712)
0820006	DEMOCRAT TOWNSHIP	General Unit	1,996	0.0039	1,430	(566)
0820007	JACKSON TOWNSHIP	Township Fire	2,179	0.0042	1,561	(618)
0820007	JACKSON TOWNSHIP	General Unit	5,740	0.0098	4,111	(1,629)
0820008	JEFFERSON TOWNSHIP	Township Fire	5,503	0.0026	3,942	(1,561)
0820008	JEFFERSON TOWNSHIP	General Unit	1,160	0.0005	831	(329)
0820009	LIBERTY TOWNSHIP	Township Fire	2,072	0.0084	1,484	(588)
0820009	LIBERTY TOWNSHIP	General Unit	1,705	0.0069	1,221	(484)
0820010	MADISON TOWNSHIP*	Township Fire	0	0.0000	0	0
0820010	MADISON TOWNSHIP	General Unit	819	0.0021	587	(232)
0820011	MONROE TOWNSHIP	Township Fire	334	0.0007	239	(95)
0820011	MONROE TOWNSHIP	General Unit	3,803	0.0039	2,724	(1,079)
0820012	ROCK CREEK TOWNSHIP	Township Fire	1,058	0.0061	758	(300)
0820012	ROCK CREEK TOWNSHIP	General Unit	2,989	0.0173	2,141	(848)
0820013	TIPPECANOE TOWNSHIP*	Township Fire	0	0.0000	0	0
0820013	TIPPECANOE TOWNSHIP	General Unit	2,626	0.0033	1,881	(745)
0820014	WASHINGTON TOWNSHIP	Township Fire	251	0.0005	180	(71)



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Levy Freeze

Distribution: This represents the unit's share of the actual dollars raised by the levy freeze rate adopted for 2011.

Unit Code	Unit Name	Max Levy Type	Levy Freeze Amount ¹	LOIT Equivalency Rate ¹	Levy Freeze Distribution ²	Difference ²
0820014	WASHINGTON TOWNSHIP	General Unit	888	0.0019	636	(252)
0830457	DELPHI CIVIL CITY*	Fire Territory	9,461	0.0034	6,778	(2,683)
0830457	DELPHI CIVIL CITY	General Unit	171,020	0.2665	122,503	(48,517)
0830543	BURLINGTON CIVIL TOWN	General Unit	13,201	0.0884	9,456	(3,745)
0830544	CAMDEN CIVIL TOWN	General Unit	15,177	0.2190	10,872	(4,305)
0830545	FLORA CIVIL TOWN	General Unit	78,154	0.1705	55,982	(22,172)
0830546	YEOMAN CIVIL TOWN	General Unit	1,050	0.0396	752	(298)
0850018	CAMDEN PUBLIC LIBRARY	General Unit	4,250	0.0073	3,045	(1,205)
0850019	DELPHI PUBLIC LIBRARY	General Unit	56,073	0.0133	40,166	(15,907)
0850020	FLORA PUBLIC LIBRARY	General Unit	12,148	0.0126	8,702	(3,446)
0861062	NORTHWEST INDIANA SOLID WASTE MANAGEMENT	General Unit	0	0.0000	0	0
Totals			848,697		607,931	(240,766)

* In 2011, the Deer Creek, Madison and Tippecanoe township fire districts no longer exist and are now included in the City of Delphi Fire Protection Territory. As a result, the following modifications are necessary to compensate for the timing of the original certification and the transition to the new fire territory:

- a) the sum of the 2011 Levy Freeze Amounts values calculated for these units (Deer Creek \$7,396; Madison \$985; Tippecanoe \$1,080) is now reflected in the 2011 City of Delphi Fire Territory Levy Freeze Amount;
- b) the sum of the 2011 Levy Freeze Distribution values for these units (Deer Creek \$5,298; Madison \$706; Tippecanoe \$774) is now reflected in the 2011 City of Delphi Fire Territory Levy Freeze Distribution; and
- c) the LOIT Equivalency Rate for the fire territory is calculated based on the 2010 pay 2011 certified net assessed value of the fire protection territory.

¹ The LOIT equivalency rate is the portion of the property tax rate that would have been imposed had the county elected to fund growth through property tax levy instead of LOIT Levy Freeze revenues. If a county has elected to return to property tax levy for future growth, the LOIT equivalency rate is based only on the portion of the total levy freeze amount that is funded from LOIT Levy Freeze revenues.

² Differences between the levy freeze amount and the levy freeze distribution typically occur when the adopted rate is higher or lower than the rate certified by the Department in July. Pursuant to IC 6-3.5-1.1-24(o) and IC 6-3.5-6-30(o), if for a year the certified distributions attributable to a tax rate under this section exceed the amount calculated under STEP ONE through STEP FOUR of IC 6-3.5-1.5-1(a) that is used by the department of local government finance and the department of state revenue to determine the tax rate under this section, the excess shall be deposited in the county stabilization fund. Money shall be distributed from the county stabilization fund in a year by the county auditor to political subdivisions entitled to a distribution of tax revenue attributable to the tax rate under this section if: (1) the certified distributions attributable to a tax rate under this section are less than the amount calculated under STEP ONE through STEP FOUR of IC 6-3.5-1.5-1(a) that is used by the department of local government finance and the department of state revenue to determine the tax rate under this section for a year; or (2) the certified distributions attributable to a tax rate under this section in a year are less than the certified distributions attributable to a tax rate under this section in the preceding year.